



# NORFOLK

*Office of the City Attorney*

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July 14, 2015

To the Honorable Council  
City of Norfolk, Virginia

**R-10**

Re: Tax Overpayment  
Clark, Dolph, Rapaport, Hull & Brunick, PLC

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Clark, Dolph, Rapaport, Hull & Brunick, PLC \$6,157.86 based upon the overpayment of its Business License Tax for the year 2015, resulting in a refund due of \$6,157.86, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "Bernard A. Pishko", written over a horizontal line.

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

6/8/15mr

Form and Correctness Approved:

By [Signature]  
Office of the City Attorney

Contents Approved:

By [Signature]  
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 6,157.86

1000 4101 (104)

[Signature]  
Director of Finance

Account  
6/23/15  
Date

NORFOLK, VIRGINIA <sup>Aching</sup>

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO CLARK, DOLPH, RAPAPORT, HULL & BRUNICK, PLC BASED UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE TAX FOR THE YEAR 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined that the business license tax was erroneously overpaid by Clark, Dolph, Rapaport, Hull & Brunick, PLC for the tax year 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$6,157.86, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$6,157.86 is hereby appropriated for a refund to Clark, Dolph, Rapaport, Hull & Brunick, PLC for the tax year 2015.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Clark, Dolph, Rapaport, Hull & Brunick, PLC in the amount

specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Clark, Dolph, Rapaport, Hull & Brunick, PLC**

**Account Number**

**28454/003240**

**May 29, 2015**

**Overview:**

The above taxpayers moved their business on April 30, 2015. The taxpayers are requesting the remaining balance of their 2015 business license in accordance with the Code of Virginia § 58.1-3710.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

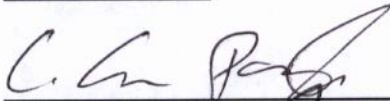
This refund reduces business license tax revenue by **\$6,157.86** for the 2015 fiscal year.

**Conclusion:**

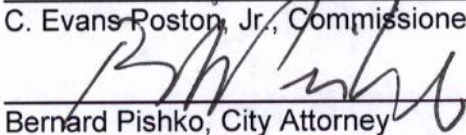
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of **\$6,157.86**.

**Certification**

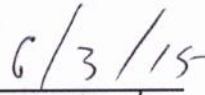
I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$6,157.86 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business License Taxes**.



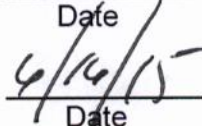
C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date